

## FY 2011 OIG Recovery Act Plan Overview

<b>OIG Name:</b>	National Endowment for the Arts
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<b>OIG Broad Recovery Act Goals:</b>	The overall objectives of the NEA OIG's (OIG) oversight of the Recovery Act funds are to ensure (1) timely and effective implementation of NEA stimulus related activities, (2) proper internal control procedures are established and maintained, (3) fund recipients meet eligibility requirements; and (4) fund recipients properly comply with award requirements. The OIG will continuously monitor the agency's Recovery Act activities, including monitoring recipients of funding and subgranting activities. A plan has been developed to provide a systematic approach designed for continuous and effective oversight throughout the period of Recovery funds program.
<b>OIG Broad Training and Outreach Recovery Act Goals:</b>	The OIG has taken proactive steps to work with the Agency to provide and efficiently disseminate outreach materials, such as fraud awareness literature and hotline reporting information to both agency personnel and recipients of funding. The fraud awareness literature identifies potential fraud indicators and common mistakes made in the management of Recovery Act and federal funds and was sent to all Recovery fund recipients and posted on the OIG website. The OIG also performs positive outreach to recipients to assess the organization's preparedness for reporting and provide information on training and resources. We also provide best practices and areas of vulnerability in Recovery and federal funding which have been identified by the federal investigative and auditing community. The OIG will continue to work with the Agency and recipients of Recovery funding to advise and recommend areas for improvement of controls and accountability of funds.
<b>OIG Recovery Act Risk Assessment Process:</b>	The OIG worked closely with the agency, in an advisory capacity, to identify areas of vulnerability and improving internal controls throughout the Recovery Fund program period. The OIG also continues to evaluate the agency's compliance activities such as reporting requirements and the accountability and transparency guidelines. The OIG will monitor recipients during and after the award period to identify potential fraud, waste, and abuse; and evaluate whether program goals are achieved and stimulus funds are accurately tracked and reported.

<b>OIG Recovery Act Funds:</b>	\$0
<b>Expiration Date of OIG Recovery Act Funds:</b>	N/A

<b>OIG Recovery Act Funds Allocated to Contracts:</b>	No
<b>Purpose of Recovery Act Contracts:</b>	
<b>Types of Recovery Act Contracts Awarded to Date:</b>	

<b>Link to OIG Recovery Act Work Plan:</b>	<a href="http://www.nea.gov/about/OIG/NEA-IG-recovery-act-plan.html">http://www.nea.gov/about/OIG/NEA-IG-recovery-act-plan.html</a>
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## OIG FY 2011 Recovery Act Work Plan

Agency	Program Area	Recovery Act Funds Associated w/Program Area	Type of Review	Entity Performing Review	Project Title	Background	Objective	Review Included on Prior Recovery Act Plan (Y/N)	Expected Quarter Work Begins	Expected Quarter(s) Reports Issued	Expected Number of Reports
NEA	ALL		Combination	OIG Staff	Review of Recipient Financial Management of ARRA Funds.	NEA was appropriated an additional \$50 million through the American Recovery and Reinvestment Act of 2009 (ARRA). The agency was required to obligate all funds by September 30, 2010. The agency awarded grants and obligated 100 percent of its ARRA funds by the September 30, 2010 deadline. As of September 30, 2011, there have been some decreases in awards attributable to grantees unable to use part or all of their award funds, resulting in \$18,694. that will be returned to the General Fund.	Evaluate whether recipients are in compliance with NEA and ARRA guidelines for accounting and reporting for ARRA funds. This includes tracking, monitoring and proper spending and appropriate use for the preservation of jobs and/or administrative and program support. This may involve several reports on individual grantees and a summary report at the end of the program.	yes	Q2 FY 10	Q4 FY 12	8
NEA	ALL		Combination	OIG Staff	Review of the program outcomes to determine if NEA met its objective to preserve jobs in the non profit arts sector.	Preserving jobs in the arts will directly impact an organization's stability and capability, thereby enhancing its ability to realize its artistic and public service goals.	Evaluate the impact of ARRA funding to preserve and retain jobs in the nonprofit arts sector. This will include direct grants and subgranting programs of State and Regional and designated Local Arts Agencies. Reviews for State and Regional Arts Agencies will be performed later because the project period is longer due to subgranting activities (approx. 2 years). The OIG will verify and analyze the number, types and location of jobs reported as preserved to determine outcome. This activity may result in more than one report over the program period.	yes	Q3 FY 12	Q4 FY 12	1